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Error to Circuit Court, Scott County.

Motion by one Horsley and others for the revocation of the appointment of J. C. Parrish, as administrator of J. C. Nickels, deceased. From an order granting the motion, the administrator brings error. Affirmed.

S. H. Bond, of Gate City, and *Will H. Nickels*, of Bristol, for plaintiff in error.

W. S. Cox, of Gate City, for defendants in error.

LOYD CORPORATION *v.* COMMONWEALTH.

Sept. 17, 1919.

[100 S. E. 833.]

Taxation (§ 406*)—Assessment of Omitted Property.—Where a corporation disclosed to the commissioner of revenue all of its assets and gave the commissioner information from which he could have determined the value of the assets, held that, though the commissioner undervalued the assets, consisting largely of corporate stocks, and such valuation was not changed for several subsequent years, the corporation, in view of Code 1904, § 491, was entitled to the benefit of section 508, as amended by Acts 1916, c. 491, and was not liable as for omitted taxes because of the undervaluation.

[Ed. Note.—For other cases, see 17 Va.-W. Va. Enc. Dig. 967.]

Error to Circuit Court, Washington County.

Motion by the Loyd Corporation against the Commonwealth to be relieved against an assessment for omitted taxes alleged to be erroneous. The court relieved the Corporation of taxes for the year 1910, but refused to relieve it for the other years, and the Corporation brings error, and the Commonwealth assigns cross-errors. Reversed.

F. S. Kirkpatrick, of Lynchburg, and *J. Irby Hurt*, of Abingdon, for plaintiff in error.

Ino. R. Saunders, Atty. Gen., *J. D. Hank, Jr.*, Asst. Atty. Gen., and *F. Briggs Richardson*, of Richmond, for the Commonwealth.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.